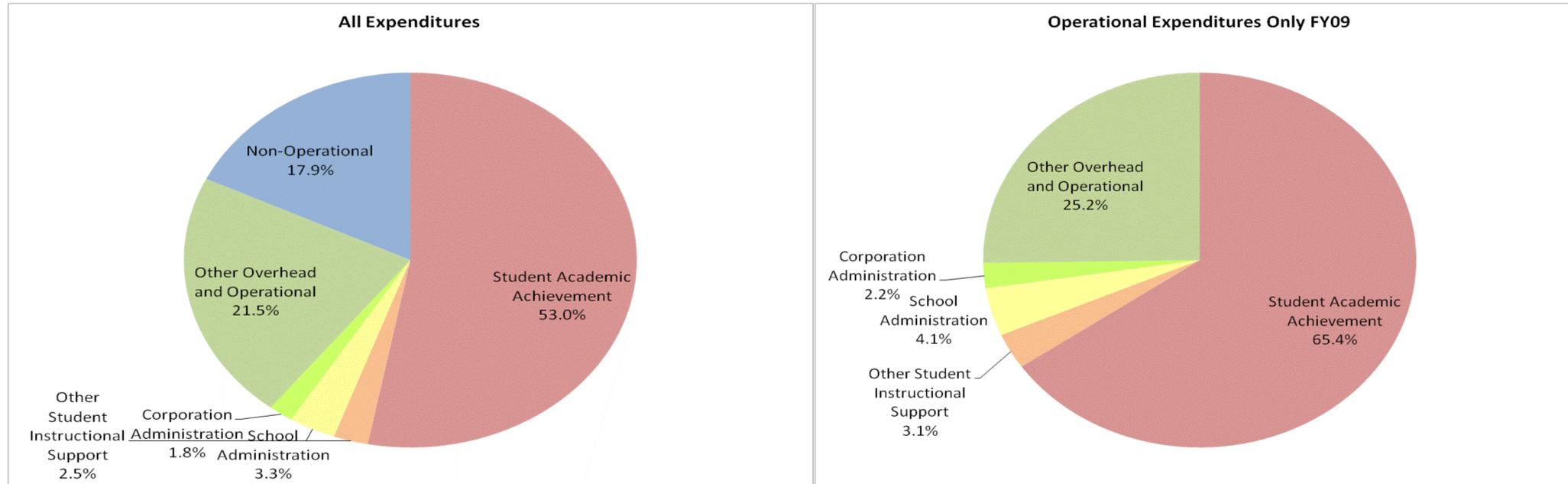


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Franklin County Com Sch Corp (2475)**

Franklin County Com Sch Corp (2475)

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY08 % of Total | | FY09 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2008 | Exp | FY 2009 | Exp |
| Student Academic Achievement | \$11,776,482 | 61.8% | \$14,954,118 | 57.8% | \$15,031,269 | 56.0% | \$14,610,327 | 53.0% |
| Student Instructional Support | \$1,157,649 | 6.1% | \$1,662,403 | 6.4% | \$1,541,208 | 5.7% | \$1,598,786 | 5.8% |
| Overhead and Operational | \$4,340,900 | 22.8% | \$5,747,170 | 22.2% | \$6,010,458 | 22.4% | \$6,417,779 | 23.3% |
| Nonoperational | \$1,786,856 | 9.4% | \$3,516,346 | 13.6% | \$4,276,417 | 15.9% | \$4,923,963 | 17.9% |
| Grand Total | \$19,061,886 | | \$25,880,037 | | \$26,859,352 | | \$27,550,856 | |

| | FY1999 | FY2006 | FY2008 | FY2009 |
|---|--------|--------|--------|--------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 67.9% | 64.2% | 61.7% | 58.8% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Franklin County Com Sch Corp (2475)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--|---|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$215,710 | \$290,027 | | | 34% |
| | 11100 Regular Programs; Elementary | \$3,631,296 | \$4,223,041 | \$5,090,833 | \$6,135,721 | 69% | 45% | 21% |
| | 11200 Regular Programs; Middle/Junior High | \$1,097,858 | \$1,409,630 | \$1,687,205 | \$2,037,779 | 86% | 45% | 21% |
| | 11300 Regular Programs; High School | \$1,807,052 | \$1,908,169 | \$2,464,809 | \$2,937,135 | 63% | 54% | 19% |
| | 11420 Vocational Education; Agriculture B | \$37,453 | \$57,055 | \$70,325 | \$82,727 | 121% | 45% | 18% |
| | 11450 Vocational Education; Consumer and Homemaking | \$70,387 | \$50,369 | \$44,329 | \$56,114 | -20% | 11% | 27% |
| | 11620 Regular Programs; Alternative Education Programs; Middle/Junior High School | \$0 | \$7,066 | \$0 | \$0 | | -100% | |
| | 11910 Other Regular Programs; Competency Testing | \$3,000 | \$6,467 | \$13,040 | \$789 | -74% | -88% | -94% |
| | 12110 Gifted And Talented; Gifted and Talented | \$88,315 | \$174,421 | \$218,174 | \$242,168 | 174% | 39% | 11% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$163,301 | \$628,506 | \$630,834 | \$718,920 | 340% | 14% | 14% |
| | 12350 Physical Impairment; Homebound | \$19,827 | \$13,062 | \$9,599 | \$14,419 | -27% | 10% | 50% |
| | 12520 Culturally Different; Compensatory | \$27,722 | \$0 | \$0 | \$0 | -100% | | |
| | 12710 Equal Opportunity At Risk | \$64,447 | \$57,561 | \$74,325 | \$94,595 | 47% | 64% | 27% |
| | 12810 Special Education Preschool | \$0 | \$71,972 | \$79,079 | \$94,515 | | 31% | 20% |
| | 12900 Other Special Programs | \$14,451 | \$140,936 | \$208,587 | \$128,079 | > 500% | -9% | -39% |
| | 13200 Adult/Continuing Education Programs; Advanced Adult Education | \$16 | \$0 | \$0 | \$0 | -100% | | |
| | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$5,617 | \$359 | \$1,871 | \$490 | -91% | 36% | -74% |
| | 14100 Summer School Programs; Elementary | \$2,620 | \$0 | \$0 | \$0 | -100% | | |
| | 14300 Summer School Programs; High School | \$73,588 | \$36,388 | \$19,786 | \$10,487 | -86% | -71% | -47% |
| | 16100 Remediation Testing | \$97,410 | \$110,753 | \$30,482 | \$43,654 | -55% | -61% | 43% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$470,941 | \$413,807 | \$291,363 | \$396,065 | -16% | -4% | 36% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$1,223,297 | \$622,987 | \$723,266 | \$418,756 | -66% | -33% | -42% |
| | 17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other | \$4,025 | \$97,469 | \$32,440 | \$0 | -100% | -100% | -100% |
| | 17900 Payments to Other Governmental Units Within State; Other | \$0 | \$609 | \$1,135 | \$0 | -100% | -100% | -100% |
| | 22110 Improvement of Instruction; Service Area Direction | \$840 | \$133,037 | \$147,211 | \$68,048 | > 500% | -49% | -54% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$492 | \$113,433 | \$30,704 | \$22,072 | > 500% | -81% | -28% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$13,103 | \$0 | \$60,373 | \$0 | -100% | | -100% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$0 | \$0 | \$14,725 | \$0 | -100% | | -100% |
| | 22210 Library/Media Services; Service Area Direction | \$73,375 | \$88,074 | \$100,922 | \$109,020 | 49% | 24% | 8% |
| | 22220 Library/Media Services; School Library | \$269,185 | \$279,284 | \$347,924 | \$381,263 | 42% | 37% | 10% |
| | 22230 Library/Media Services; Audiovisual | \$9,897 | \$9,471 | \$11,895 | \$7,052 | -29% | -26% | -41% |
| | 22240 Library/Media Services; Educational Television | \$1,418 | \$0 | \$781 | \$0 | -100% | | -100% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$337,345 | \$119,344 | \$228,203 | \$88,169 | -74% | -26% | -61% |
| | 22290 Library/Media Services; Other Educational Media Services | \$1,948 | \$0 | \$0 | \$0 | -100% | | |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$179,504 | \$233,071 | \$232,264 | | 29% | 0% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$203,867 | \$0 | \$0 | \$0 | -100% | | |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$0 | \$216,231 | \$203,674 | \$0 | | -100% | -100% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$333,083 | \$760,266 | \$391,077 | \$0 | | | |
| Student Academic Achievement Total | | \$10,147,175 | \$11,929,272 | \$13,677,752 | \$14,610,327 | 44% | 22% | 7% |
| Student Instructional Support | | | | | | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$6,486 | \$10,314 | \$10,873 | \$11,412 | 76% | 11% | 5% |
| | 21220 Guidance Services; Counseling Services | \$244,392 | \$330,254 | \$388,834 | \$471,037 | 93% | 43% | 21% |
| | 21340 Health Services; Nurse Services | \$62,792 | \$132,469 | \$158,081 | \$197,813 | 215% | 49% | 25% |
| | 21390 Health Services; Other Health Services | \$0 | \$0 | \$5,193 | \$150 | | | -97% |
| | 21510 Speech Pathology and Audiology Services; Service Area Direction | \$94,524 | \$141,758 | \$1,029 | \$164 | -100% | -100% | -84% |
| | 24100 Office of The Principal | \$539,579 | \$633,546 | \$793,584 | \$918,211 | 70% | 45% | 16% |
| Student Instructional Support Total | | \$947,772 | \$1,248,342 | \$1,357,594 | \$1,598,786 | 69% | 28% | 18% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$52,517 | \$57,559 | \$73,024 | \$86,007 | 64% | 49% | 18% |
| | 23150 Board of Education; Legal Services | \$4,744 | \$7,646 | \$4,238 | \$2,374 | -50% | -69% | -44% |
| | 23160 Board of Education; Promotion Expenses | \$2,581 | \$3,027 | \$2,366 | \$1,334 | -48% | -56% | -44% |
| | 23190 Board of Education; Other Governing Body Services | \$1,053 | \$163 | \$39 | \$1,055 | 0% | > 500% | > 500% |
| | 23210 Executive Administration; Office of The Superintendent | \$199,871 | \$179,508 | \$214,100 | \$226,369 | 13% | 26% | 6% |
| | 23290 Executive Administration; Other Executive Administration Services | \$4,416 | \$5,191 | \$4,883 | \$4,174 | -5% | -20% | -15% |
| | 25110 Fiscal Services; Office of The Business Manager | \$40,117 | \$41,516 | \$63,877 | \$86,870 | 117% | 109% | 36% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$0 | \$0 | \$10,430 | \$25,121 | | | 141% |
| | 25150 Fiscal Services; Payroll Services | \$21,052 | \$25,336 | \$30,767 | \$35,006 | 66% | 38% | 14% |
| | 25160 Fiscal Services; Financial Accounting | \$4,926 | \$12,228 | \$6,264 | \$0 | -100% | -100% | -100% |
| | 25191 Other Fiscal Services; Refund of Revenue | -\$450 | \$15,135 | \$13,002 | \$12,661 | | -16% | -3% |
| | 25192 Other Fiscal Services; Petty Cash | \$25 | \$0 | \$0 | \$0 | -100% | | |
| | 25990 Other Support Services, Central | \$160,464 | \$237,516 | \$117,090 | \$0 | -100% | -100% | -100% |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$0 | \$0 | \$76,217 | \$164,515 | | | 116% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,034,808 | \$1,193,828 | \$1,317,645 | \$1,407,546 | 36% | 18% | 7% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$77,447 | \$62,018 | \$69,873 | \$67,953 | -12% | 10% | -3% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$24,397 | \$0 | \$0 | \$0 | -100% | | |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$586 | \$0 | \$0 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$855 | \$6,097 | \$2,807 | \$2,360 | 176% | -61% | -16% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Franklin County Com Sch Corp (2475)**

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year | | |
|---------------------------------------|---|--------------------|--------------------|--------------------|--------------------|-------------|-----------------|-----------------|
| | | | | | | Increase | 3 Year Increase | 1 Year Increase |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$32,474 | \$31,641 | \$21,266 | | -35% | -33% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$84,411 | \$142,812 | \$222,407 | \$289,791 | 243% | 103% | 30% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$0 | \$0 | \$0 | \$2,265 | | | |
| | 27010 Student Transportation; Service Area Direction | \$47,489 | \$85,551 | \$111,388 | \$137,849 | 190% | 61% | 24% |
| | 27100 Student Transportation; Vehicle Operation | \$311,069 | \$202,894 | \$217,506 | \$229,859 | -26% | 13% | 6% |
| | 27200 Student Transportation; Monitoring Services | \$0 | \$0 | \$965 | \$41,266 | | | > 500% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$108,403 | \$141,329 | \$168,184 | \$240,264 | 122% | 70% | 43% |
| | 27400 Student Transportation; Purchase of School Buses | \$0 | \$115,280 | \$0 | \$286,437 | | 148% | |
| | 27500 Student Transportation; Insurance on Buses | \$8,764 | \$8,262 | \$8,605 | \$994 | -89% | -88% | -88% |
| | 27700 Student Transportation; Contracted Transportation Services | \$1,249,048 | \$1,731,080 | \$1,976,206 | \$2,000,857 | 60% | 16% | 1% |
| | 27900 Student Transportation; Other Student Transportation Services | \$3,510 | \$4,410 | \$5,125 | \$4,767 | 36% | 8% | -7% |
| | 27910 Student Transportation; Bus Driver Training | \$0 | \$0 | \$0 | \$3,350 | | | |
| | 31100 Food Services Operations; Service Area Direction | \$67,988 | \$91,880 | \$132,180 | \$161,295 | 137% | 76% | 22% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$210,760 | \$306,228 | \$303,182 | \$318,849 | 51% | 4% | 5% |
| | 31900 Other Food Services | \$363,424 | \$567,020 | \$598,984 | \$555,324 | 53% | -2% | -7% |
| Overhead and Operational Total | | \$4,084,275 | \$5,275,988 | \$5,782,996 | \$6,417,779 | 57% | 22% | 11% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$0 | \$8,848 | \$4,906 | \$21,183 | | 139% | 332% |
| | 33400 Athletic Coaches | \$182,293 | \$206,353 | \$250,941 | \$253,507 | 39% | 23% | 1% |
| | 33910 High School Band Uniforms | \$0 | \$15,000 | \$0 | \$0 | | -100% | |
| | 33990 Other Community Services; Other | \$0 | \$0 | \$4,105 | \$2,505 | | | -39% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$198,559 | \$137,757 | \$65,641 | \$122,022 | -39% | -11% | 86% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$12,391 | \$171,672 | \$72,967 | \$17,535 | 42% | -90% | -76% |
| | 45100 Building Acquisition, Construction and Improvements | \$143,561 | \$300,024 | \$1,480,438 | \$2,080,338 | > 500% | > 500% | 41% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$4,100 | \$0 | \$0 | \$0 | -100% | | |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$55,871 | \$85,246 | \$59,132 | \$85,456 | 53% | 0% | 45% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$0 | \$125,000 | \$125,000 | | | 0% |
| | 51500 Debt Services; Principal on Debt; Bond Anticipation Notes | \$0 | \$335,000 | \$120,000 | \$130,000 | | -61% | 8% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$0 | \$10,824 | \$8,261 | | | -24% |
| | 52500 Debt Services; Interest on Debt; Bond Anticipation Notes | \$0 | \$65,850 | \$13,218 | \$5,649 | | -91% | -57% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,149,395 | \$1,662,400 | \$1,601,700 | \$1,705,500 | 48% | 3% | 6% |
| | 54200 Common School Fund; Principal | \$0 | \$458,948 | \$436,545 | \$367,008 | | -20% | -16% |
| Nonoperational Total | | \$1,746,170 | \$3,447,097 | \$4,245,417 | \$4,923,963 | 182% | 43% | 16% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$85,348 | \$43,981 | \$19,315 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$744,660 | \$931,420 | \$434,365 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$1,978 | \$0 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$1,302,989 | \$2,983,588 | \$1,341,816 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$1,520 | \$20,349 | \$98 | \$0 | | | |
| Prorated By Fund Total | | \$2,136,494 | \$3,979,338 | \$1,795,593 | \$0 | | | |